

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF</b> <u>Van Horne</u> , IOWA <b>DUE: December 1, 2016</b>		<b>16200601200000</b> <b>City of Van Horne</b> <b>114 Main St. PO Box 359</b> <b>Van Horne, Iowa 852346</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	305,555		305,555	291,777
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	305,555		305,555	291,777
Delinquent property taxes	0		0	
TIF revenues	78,553		78,553	74,978
Other city taxes	43,351	0	43,351	71,395
Licenses and permits	2,638	0	2,638	1,855
Use of money and property	13,396	0	13,396	1,000
Intergovernmental	131,265	0	131,265	109,773
Charges for fees and service	65,218	321,523	386,741	357,963
Special assessments	0	0	0	
Miscellaneous	50,329	0	50,329	
Other financing sources	189,570	109,363	298,933	
<b>Total revenues and other sources</b>	879,875	430,886	1,310,761	908,741
<b>Expenditures and Other Financing Uses</b>				
Public safety	40,114	0	40,114	83,835
Public works	180,185	0	180,185	212,251
Health and social services	35	0	35	1,000
Culture and recreation	108,314	0	108,314	61,241
Community and economic development	914	0	914	500
General government	92,314	0	92,314	66,794
Debt service	137,975	0	137,975	67,185
Capital projects	17,959	0	17,959	74,980
<b>Total governmental activities expenditures</b>	577,810	0	577,810	567,786
Business type activities	0	379,821	379,821	340,856
<b>Total ALL expenditures</b>	577,810	379,821	957,631	908,642
Other financing uses, including transfers out	274,882	24,051	298,933	0
<b>Total ALL expenditures/And other financing uses</b>	852,692	403,872	1,256,564	908,642
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	27,183	27,014	54,197	99
Beginning fund balance July 1, 2015	538,621	49,630	588,251	
Ending fund balance June 30, 2016	565,804	76,644	642,448	99
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
<b>Indebtedness at June 30, 2016</b>		<b>Amount - Omit cents</b>	<b>Indebtedness at June 30, 2016</b>	<b>Amount - Omit cents</b>
General obligation debt	\$ 504,000		Other long-term debt	\$ 0
Revenue debt	\$ 539,000		Short-term debt	\$ 0
TIF Revenue debt	\$ 390,000			
			General obligation debt limit	\$ 1,866,583

  

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted 12/01/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Linda Klopping		Area Code 319-228-8238	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Van Horne						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	193,431	43,574		68,550			305,555			305,555	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	193,431	43,574		68,550	0		305,555		T01	305,555	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	193,431	43,574		68,550	0	0	305,555			305,555	6			
7	<b>TIF revenues</b>			78,553				78,553		T01	78,553	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		43,351					43,351		T09	43,351	14			
15	<b>TOTAL OTHER CITY TAXES</b>	0	43,351	0	0	0	0	43,351	0		43,351	15			
16	<b>Section B - LICENSES AND PERMITS</b>	2,638						2,638		T29	2,638	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	5,749	75					5,824		U20	5,824	18			
19	Rents and royalties	7,572						7,572		U40	7,572	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	13,321	75	0	0	0	0	13,396	0		13,396	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		84,281					84,281		C46	84,281	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	84,281	0	0	0	0	84,281	0		84,281	60
61												61
62	Local grants and reimbursements											62
63	County contributions	5,845						5,845			5,845	63
64	Library service							0		D89	0	64
65	Township contributions	38,136						38,136		D89	38,136	65
66	Fire/EMT service							0		D89	0	66
67	Library service	3,003						3,003		D89	3,003	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	46,984	0	0	0	0	0	46,984	0		46,984	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	46,984	84,281	0	0	0	0	131,265	0		131,265	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	139,342	A91	139,342	73
74	Sewer							0	182,181	A80	182,181	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	65,218						65,218		A81	65,218	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges							0		A61	0	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	65,218	0	0	0	0	0	65,218	321,523		386,741	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	32,571						32,571		U99	32,571	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	15,389						15,389		U11	15,389	110		
111	Fines	149						149		U30	149	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	REC - ball sign up	2,220						2,220			2,220	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	50,329	0	0	0	0	0	50,329	0		50,329	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	371,921	171,281	78,553	68,550	0	0	690,305	321,523		1,011,828	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	10,334	28,436					38,770	109,363		148,133	127				
128	Internal TIF loans and transfers in				150,800			150,800			150,800	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	10,334	28,436	0	150,800	0	0	189,570	109,363		298,933	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	382,255	199,717	78,553	219,350	0	0	879,875	430,886		1,310,761	132				
133												133				
134	Beginning fund balance July 1, 2015	1,298,239	64,002	75,400	-80,889	-818,131		538,621	49,630		588,251	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,680,494	263,719	153,953	138,461	-818,131	0	1,418,496	480,516		1,899,012	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
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150												150				
151												151				
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154												154				
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156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Van Horne						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	13,163						13,163		E62	13,163	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	14,834						14,834		E24	14,834	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	12,033						12,033		E32	12,033	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	84						84		E32	84	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	40,114	0		0	0	0	40,114			40,114	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	2,337	102,671					105,008		E44	105,008	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	8,531						8,531		E44	8,531	48
49	Traffic control safety — Current operation	590						590		E44	590	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		3,633					3,633		E44	3,633	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	60,822	1,601					62,423		E81	62,423	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	72,280	107,905		0	0	0	180,185			180,185	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	35						35		E32	35	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	35	0				0	35			35	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
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116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	34,882	2,379					37,261		E52	37,261	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,195						9,195		E61	9,195	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	45,071						45,071		E61	45,071	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	16,563	224					16,787		E61	16,787	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	105,711	2,603		0	0	0	108,314			108,314	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	914						914		E29	914	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	914	0	0	0	0	0	914			914	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	26,727	47,333					74,060		E23	74,060	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,656						1,656		E89	1,656	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,628						4,628		E25	4,628	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,318						7,318		E31	7,318	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,652						4,652		E89	4,652	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	44,981	47,333	0	0	0	0	92,314			92,314	176
177	Section G — DEBT SERVICE				137,975			137,975			137,975	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	137,975	0	0	137,975			137,975	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						17,959		17,959			17,959	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	17,959	0	17,959			17,959	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	17,959	0	17,959			17,959	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	264,035	157,841	0	137,975	17,959	0	577,810			577,810	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								204,006	E91	204,006	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								175,815	E80	175,815	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Van Horne		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								379,821		379,821	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	264,035	157,841	0	137,975	17,959	0	577,810	379,821		957,631	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		124,082					124,082	24,051		148,133	255
256	Internal TIF loans/repayments and transfers out			150,800				150,800			150,800	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	124,082	150,800	0	0	0	274,882	24,051		298,933	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	264,035	281,923	150,800	137,975	17,959	0	852,692	403,872		1,256,564	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		-18,204	3,153				-15,051			-15,051	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,416,459			486	-836,090		580,855			580,855	267
268	Total Governmental	1,416,459	-18,204	3,153	486	-836,090	0	565,804			565,804	268
269	Proprietary								76,644		76,644	269
270	Total ending fund balance June 30, 2016	1,416,459	-18,204	3,153	486	-836,090	0	565,804	76,644		642,448	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,680,494	263,719	153,953	138,461	-818,131	0	1,418,496	480,516		1,899,012	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;">CITY OF Van Horne</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Purpose</th> <th style="width: 80%;">Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Purpose</th> <th style="width: 80%;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>					Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$																																																																																																																																															
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<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																																		
Total salaries and wages paid.....						<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center;">Amount - Omit cents</td></tr> <tr> <td style="width: 50%; text-align: center;">Z000 \$</td> <td style="width: 50%; text-align: center;">150,331</td> </tr> </table>		Amount - Omit cents		Z000 \$	150,331																																																																																																																																																																							
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2006 Addition	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																										
10. Four Lane	19U 96,000	29U	39U 32,000	49U 64,000	49U	49U	49U	I89 4,560																																																																																																																																																																										
11. GO Buildings	19U 82,400	29U	39U 16,400	49U 66,000	49U	49U	49U	I89 3,690																																																																																																																																																																										
12.	19U 390,000	29U	39U 16,000	49U 374,000	49U	49U	49U	I89 14,625																																																																																																																																																																										
13.	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																										
14.	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																																										
<b>Total long-term debt</b>	1,612,400	0	179,400	504,000	390,000	539,000	0	39,414																																																																																																																																																																										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left;">B. Short-term debt</th> <th colspan="2" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <td colspan="2" style="text-align: left;">Outstanding as of JULY 1, 2015</td> <td style="width: 10%;">61V \$</td> <td></td> </tr> <tr> <td colspan="2" style="text-align: left;">Outstanding as of JUNE 30, 2016</td> <td>64V \$</td> <td></td> </tr> </table>										B. Short-term debt		Amount - Omit cents		Outstanding as of JULY 1, 2015		61V \$		Outstanding as of JUNE 30, 2016		64V \$																																																																																																																																																														
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<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: left;">Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</th> <th colspan="2" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <td colspan="4" style="text-align: left;">Assessed Valuations by Levy Authority and County, AY2014/FY2016</td> <td></td> <td></td> </tr> <tr> <td colspan="4" style="text-align: left;">Actual valuation -- January 1, 2014</td> <td>\$</td> <td>37,331,656</td> </tr> <tr> <td colspan="4"></td> <td>x .05 = \$</td> <td>1,866,583</td> </tr> </table>										Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents		Assessed Valuations by Levy Authority and County, AY2014/FY2016						Actual valuation -- January 1, 2014				\$	37,331,656					x .05 = \$	1,866,583																																																																																																																																																	
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<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>																																																																																																																																																																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th rowspan="2" style="text-align: left;">Type of asset</th> <th colspan="5" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <th style="text-align: center;">Bond and interest funds (a)</th> <th style="text-align: center;">Bond construction funds (b)</th> <th style="text-align: center;">Pension/retirement funds (c)</th> <th style="text-align: center;">all other funds (d)</th> <th style="text-align: center;">Total (e)</th> </tr> <tr> <td rowspan="2" style="vertical-align: top;"> <b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i>.         </td> <td style="text-align: center;">W01</td> <td style="text-align: center;">W31</td> <td colspan="3" style="text-align: center;">W61</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td></td> <td></td> <td style="text-align: center;">642,448</td> </tr> </table>										Type of asset	Amount - Omit cents					Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			\$	\$			642,448																																																																																																																																																			
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<b>REMARKS</b>						V98																																																																																																																																																																												
I needed to adjust the beginning balance by \$2827 to match what my beginning balance should be. I was off also in 2015 but exactly the same amount and am trying to pinpoint where the error occurred.																																																																																																																																																																																		